

EXHIBIT D-10

(Detail of Time Billed)

LAZAROFF KA	04/29/10	0.80	ATTENTION TO CC INVESTORS CLAIMS ISSUES AND GATHER INFORMATION REGARDING THE SAME.
		0.80	
LIBERI JM	04/01/10	3.80	FOLLOW UP ON STATUS OF MATTERS PENDING RESOLUTION/SETTLEMENT (0.8); CONTACT CREDITORS AND COUNSEL RE: DEBTORS' REQUESTS FOR FURTHER INFORMATION REQUIRED TO RECONCILE CLAIMS (1.2); REVIEW FINAL DRAFTS OF MITSUBISHI, APEX COMPLAINTS (0.5); REVIEW DRAFT DEMAND LETTERS AND SUPPORT FOR RECEIVABLES/PREFERENCE (1.3).
LIBERI JM	04/02/10	4.80	COMMUNICATE WITH COUNSEL FOR SEGA OF AMERICA RE: SETTLEMENT MATTERS (0.4); REVIEW PREFERENCE AND CLAIMS ISSUES RE: POTENTIAL SEGA SETTLEMENT (1.4); COMMUNICATE WITH CC INVESTORS' COUNSEL RE: PRE-TRIAL CONFERENCE, DISCOVERY, AND POTENTIAL CONSENSUAL RESOLUTION (0.8); REVIEW DOCUMENTS RE: CC INVESTORS' BANKRUPTCY CLAIMS AND INSURANCE CLAIMS (0.9); REVIEW ARCHOS MOTION FOR RECONSIDERATION (0.5); COMMUNICATE WITH COUNSEL FOR ARCHOS RE: MOTION FOR RECONSIDERATION (0.3); REVIEW STATUS UPDATES RE: POSSIBLE SETTLEMENTS (0.5).
LIBERI JM	04/05/10	4.60	REVIEW CLAIMS AND PREFERENCE DATA RE: MOTOROLA (0.9); CONFERENCE CALL WITH COUNSEL FOR MOTOROLA RE: CLAIMS RECONCILIATION, PREFERENCE AND SETTLEMENT MATTERS (0.8); REVIEW COMMUNICATIONS AND STATUS RE: SANDISK MATTER (0.4); REVIEW ACER/GATEWAY CLAIMS AND RECONCILIATION DATA IN PREPARATION FOR CALL (1.1); REVIEW CLAIMS RE: POTENTIAL GROUNDS FOR OBJECTION (0.6); REVIEW TAX CLAIMS AND DRAFT OBJECTION RE: CALIFFORNIA (0.8).
LIBERI JM	04/06/10	7.50	PREPARE FOR AND PARTICIPATE ON CONFERENCE CALL WITH DEBTOR PERSONNEL AND ACER'S COUNSEL AND PERSONNEL (1.8); REVIEW DOCUMENTS PROVIDED BY ACER'S COUNSEL AFTER CONFERENCE CALL (0.6); COMMUNNICATE WITH COUNSEL FOR CC INVESTORS RE: ADVERSARY PROCEEDING MATTERS (0.4); REVIEW CLAIMS AND SUPPORTING DOCUMENTATION RE: UNIVERSAL DISPLAY (0.8); REVIEW AND PROVIDE DOCUMENTS TO COUNSEL FOR ACER (0.4); REVIEW PREFERENCE ANALYSIS RE: ACER (0.4); RESEARCH CASELAW RE: ALLOWANCE AND PRIORITY OF CLAIMS FOR STORAGE FEES AND RELATED SERVICES INCIDENTAL TO PROVISION OF GOODS (1.8); RESEARCH CASELAW RE: TERMINATION VERSUS REJECTION OF EXECUTORY CONTRACTS (1.3).

LIBERI JM	04/07/10	4.10	COMMUNICATE WITH COUNSEL FOR CANON RE: SETTLEMENT PAYMENT MATTERS (0.3); REVIEW DOCKET RE: CANON MATTER (0.3); FOLLOW UP AND ATTEMPT TO CONFIRM DELIVERY OF SETTLEMENT PAYMENTS (0.7); COMMUNICATE WITH COUNSEL FOR ACER RE: DEBTORS' REQUESTS FOR ADDITIONAL INFORMATION (0.3); REVIEW AND REVISE NEW YORK STATE TAX OBJECTION (0.5); REVIEW APPEAL FILINGS (0.5); BEGIN WORKING ON DISCOVERY RE: RESPONSES TO OMNIBUS OBJECTIONS (1.5).
LIBERI JM	04/08/10	5.30	REVIEW COMMUNICATION AND ORDER FROM OHIO CIVIL RIGHTS COMMISSION RE: EMPLOYMENT LITIGATION MATTER (0.4); REVIEW NEWLY ISSUED OPINION RE: 503(B)(9) CLAIMS (0.5); REVIEW COMMUNICATIONS AND RESPONSE TO 70TH OMNIBUS OBJECTION FROM NATIONAL GLASS & GATE (0.8); FOLLOW UP ON ON ALLEGATIONS MADE BY NATIONAL GLASS & GATE (0.6); REVIEW CLAIMS RE: POTENTIAL GROUNDS FOR OBJECTION (0.7); REVIEW COMMUNICATIONS FROM CONVERGYS RE: CLAIMS OBJECTIONS (0.3); REVIEW CONVERGYS' CLAIMS AND SUPPORTING DOCUMENTATION IN LIGHT OF CONVERGYS' ALLEGATIONS (0.8); REVIEW AND COMMENT ON DRAFT OMNIBUS HEARING AGENDA (0.4); REVIEW STATUS OF PENDING OMNIBUS CLAIMS OBJECTIONS AND POTENTIAL RESOLUTIONS (0.8).
LIBERI JM	04/09/10	5.80	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH MULTIPLE COUNSEL FOR CC INVESTORS RE: INSURANCE AND ADVERSARY PROCEEDING MATTERS (2.4); BEGIN WORKING ON DISCOVERY MATTERS RE: CC INVESTORS ADVERSARY PROCEEDING (1.4); RESEARCH ABILITY OF INSURER TO INTERVENE IN ADVERSARY PROCEEDING AND DEPOSIT PROCEEDS WITH COURT (0.5); RESEARCH CASELAW RE: LANDLORD CLAIMS BASED ON FAILURE TO REMEDY PRE-PETITION PROPERTY DAMAGE (0.8); RESEARCH ALLOWANCE AND PRIORITY OF CLAIMS FOR LIABILITIES ARISING PRE-PETITION AND CONTINUING POST-PETITION (0.7).
LIBERI JM	04/11/10	1.40	REVIEW AND REVISE DRAFT MOTOROLA SETTLEMENT AGREEMENT (1.2); COMMUNICATE WITH COUNSEL FOR MOTOROLA RE: SAME (0.2).

LIBERI JM	04/12/10	4.30	COMMUNICATE WITH COUNSEL FOR CORPORATE EXPRESS OFFICE PRODUCTS RE: CLAIM RECONCILIATION AND DISPUTES (0.3); REVIEW CLAIMS AND DOCUMENTS RE: CORPORATE EXPRESS OFFICE PRODUCTS (0.6); REVIEW CLAIM DATA RE: FUNAI MATTER (0.4); REVIEW CLAIM DETAIL AND DRAFT AND FILE AMENDED ANSWER AND COUNTERCLAIMS RE: CC INVESTORS ADVERSARY PROCEEDING (2.3); COMMUNICATE WITH COUNSEL FOR ACER RE: CLAIMS RECONCILIATION AND SETTLEMENT MATTERS (0.3); REVIEW DATA PROVIDED BY ACER (0.4).
LIBERI JM	04/13/10	3.20	REVIEW AND REVISE NOTICE OF FUNAI SETTLEMENT (0.3); FINALIZE AND FILE FUNAI SETTLEMENT PAPERS (0.4); REVIEW MARK-UP OF SETTLEMENT DRAFT BY MINER FLEET'S COUNSEL (0.5); REVIEW MINER FLEET CLAIMS AND PRIOR STIPULATION & ORDER RE: SAME (0.4); COMMUNICATE WITH COUNSEL FOR CC INVESTORS RE: ANSWER DEADLINES AND RELATED MATTERS (0.3); REVIEW COMMUNICATIONS AND DOCUMENTS PROVIDED BY COFACE NORTH AMERICA RE: 70TH OMNIBUS OBJECTION (1.3).
LIBERI JM	04/14/10	2.10	REVIEW RECENT RESPONSES TO 70TH OMNIBUS OBJECTION (0.6); REVIEW BACKGROUND AND CLAIMS INFORMATION RE: SAME (0.7); REVIEW COMMUNICATIONS AND DOCUMENTATION RE: BUSINESS INTERRUPTION CLAIM DISPUTED IN CC INVESTORS ADVERSARY PROCEEDING (0.8).
LIBERI JM	04/15/10	0.40	COMMUNICATE WITH COUNSEL FOR ACER RE: CLAIMS RECONCILIATION MATTERS (0.4).
LIBERI JM	04/19/10	4.50	PREPARE FOR AND ATTEND TELEPHONIC STATUS CONFERENCE RE: GENTRY MATTER PENDING IN CALIFORNIA DISTRICT COURT (1.7); REVIEW AND REVISE DISCOVERY REQUESTS RE: AVERTEC (1.8); REVIEW DRAFT OBJECTION TO ARCHOS MOTION FOR RECONSIDERATION (0.4); BEGIN WORKING ON DRAFT DISCOVERY RE: ARCHOS (0.6).

LIBERI JM	04/20/10	6.70	COMMUNICATE WITH COUNSEL FOR UNIVERSAL FIXTURE RE: RESPONSE TO OMNIBUS OBJECTION AND CLAIMS ISSUES (0.4); REVIEW DOCUMENTS AND AGREEMENT PROVIDED BY UNIVERSAL FIXTURE RE: CLAIMS OBJECTION MATTERS (0.5); ANALYZE UNIVERSAL FIXTURE'S LEGAL ARGUMENTS IN SUPPORT OF CLAIMS (1.1); REVIEW AND REVISE DRAFT SETTLEMENT AGREEMENT RE: SLAM BRANDS (1.6); COMMUNICATE WITH COUNSEL FOR SLAM BRANDS RE: SETTLEMENT MATTERS (0.3); REVIEW RESPONSES TO 70TH OMNIBUS OBJECTION (1.3); COMMUNICATE WITH PERSONNEL FROM COFACE NORTH AMERICA RE: CLAIMS OBJECTION AND RECONCILIATION (0.3); REVIEW DISCOVERY RESPONSES AND DOCUMENTS PRODUCED BY US SIGNS INC. (1.2).
LIBERI JM	04/21/10	5.10	COMMUNICATE WITH DEBTOR PERSONNEL RE: UNIVERSAL FIXTURE CLAIM OBJECTION AND RELATED MATTERS (0.4); COMMUNICATE WITH COUNSEL FOR UNIVERSAL FIXTURE RE: OMNIBUS CLAIMS OBJECTION MATTERS (0.4); REVIEW SEGA PREFERENCE ANALYSIS AND CLAIMS AND RECEIVABLES ISSUES (0.9); COMMUNICATE WITH COUNSEL FOR CREDITORS' COMMITTEE RE: PENDING AND POTENTIAL SETTLEMENT MATTERS (0.4); REVIEW ADDITIONAL RESPONSES TO 70TH OMNIBUS OBJECTION (0.6); ANALYZE ARGUMENTS IN OMNIBUS OBJECTION RESPONSES (1.3); PROVIDE INFORMATION RE: POTENTIAL CLASS ACTION CLAIMS OF THE DEBTORS (0.4); REVIEW PREFERENCE ANALYSIS DATA AND RECEIVABLES ISSUES RE: UNIVERSAL FIXTURE (0.7).
LIBERI JM	04/23/10	3.50	REVIEW AND REVISE DRAFT SETTLEMENT AGREEMENT RE: SEGA (0.8); COMMUNICATE WITH COUNSEL FOR MOTOROLA RE: SETTLEMENT MATTERS (0.2); REVISE DRAFT MINER FLEET SETTLEMENT AGREEMENT (0.4); REVIEW MINER FLEET PREFERENCE MATTERS (0.6); REVIEW DISCOVERY REQUESTS PROPOUNDED UPON THE DEBTORS BY US SIGNS (0.8); REVIEW OMNIBUS OBJECTION, RESPONSE AND PROOFS OF CLAIM RE: US SIGNS MATTERS (0.7).
LIBERI JM	04/26/10	2.50	COMMUNICATE WITH COUNSEL FOR UNIVERSAL FIXTURE RE: SETTLEMENT OF CLAIMS OBJECTION (0.5); REVIEW SETTLEMENT OFFER FROM UNIVERSAL FIXTURE (0.3); COMMUNICATE WITH DEBTORS PERSONNEL RE: UNIVERSAL FIXTURE SETTLEMENT ISSUES (0.3); FOLLOW UP RE: FUNAI SETTLEMENT (0.3); REVIEW REVISED DISCOVERY REQUESTS RE: US SIGNS (0.8); REVIEW AND COMMENT ON OMNIBUS HEARING AGENDA (0.3).

LIBERI JM	04/27/10	3.60	COMMUNICATE WITH COUNSEL FOR FUNAI RE: SETTLEMENT PAYMENT MATTERS (0.3); DRAFT LETTER DEMAND TO FUNAI RE: SETTLEMENT PAYMENT (0.4); REVIEW DOCKET RE: RESPONSES TO FUNAI SETTLEMENT (0.3); REVIEW AND REVISE DRAFT COMMON INTEREST AGREEMENT (0.6); REVIEW DISCOVERY REQUESTS FROM US SIGNS INC. (1.2); REVIEW US SIGNS CLAIMS, DEBTORS' CLAIMS OBJECTION AND US SIGNS' RESPONSE RE: DISCOVERY ISSUES (0.8).
LIBERI JM	04/28/10	3.00	REVIEW MINER FLEET'S CLAIMS RE: POTENTIAL OVERLAP ISSUES (0.4); COMMUNICATE WITH MINER FLEET'S COUNSEL RE: DEBTOR INFORMATION REQUESTS (0.3); COMMUNICATE WITH COUNSEL FOR POTENTIAL CLASS CLAIMANTS RE: CLASS CLAIM MATTERS (0.3); FOLLOW UP RE: CLASS CLAIMS ISSUES (0.4); REVIEW COMMUNICATIONS FROM CC INVESTORS' COUNSEL RE: CLAIMS RECONCILIATION AND ADVERSARY PROCEEDING MATTERS (0.5); FOLLOW UP RE: ALLEGATIONS BY CC INVESTORS (0.8); REVIEW STATUS OF RESPONSES RE: REVISED PROPOSED FORM OF ORDER RE: 70TH OMNIBUS OBJECTION (0.3).
LIBERI JM	04/29/10	3.50	CALL WITH D. MILLER RE: CC INVESTORS ADVERSARY PROCEEDING MATTERS (0.5); REVIEW INSURANCE CLAIMS MATTERS AND REQUESTS FOR FURTHER INFORMATION FROM INSURERS (0.5); DRAFT SUMMARY RESPONSE TO INSURER REQUESTS RE: COMMITTEE SUBPOENAS (0.4); REVIEW DRAFT OBJECTIONS TO US SIGNS DISCOVERY REQUESTS (1.3); REVIEW DOCUMENTATION RE: SUPPORT FOR PRIOR PAYMENTS MADE BY DEBTORS IN CONNECTION WITH CC INVESTORS ADVERSARY PROCEEDING (0.8).
LIBERI JM	04/30/10	5.50	REVIEW PREFERENCE DATA RE: US SIGNS INC. (0.4); COMMUNICATE WITH COUNSEL FOR US SIGNS RE: DISCOVERY MATTERS (0.3); COMMUNICATE WITH COUNSEL FOR SLAM BRANDS RE: FINALIZING SETTLEMENT PAPERS (0.3); REVISE AND FINALIZE SETTLEMENT PAPERS AND OBTAIN SIGNATURES (0.4); REVIEW ANALYSIS OF RESPONSES TO 70TH OMNIBUS OBJECTION (0.7); REVIEW RESPONSES TO 70TH OMNIBUS OBJECTION (0.5); REVIEW DOCUMENTS FOR PRODUCTION TO CC INVESTORS (1.7); PRODUCE DOCUMENTS TO CC INVESTORS (0.3); COMMUNICATE WITH COUNSEL FOR CC INVESTORS RE: BUSINESS INTERRUPTION CLAIMS AND INSURANCE MATTERS (0.5); FOLLOW UP RE: DEBTORS' INFORMATION REQUESTS TO CORPORATE EXPRESS OFFICE PRODUCTS (0.4).

85.20

SIDHU SS	04/01/10	4.00	REVIEW CHANGES TO MITSUBISHI ADVERSARY COMPLAINT (.2); REVISE APEX ADVERSARY COMPLAINT AND REVIEW FOR FINALITY (.6); REVISE ONKYO ADVERSARY COMPLAINT AND REVIEW FOR FINALITY (1.1); REVIEW MEMORANDUM OPINION REGARDING RECLAMATION CLAIM PRIORITY AND UPDATE ONKYO ADVERSARY COMPLAINT TO INCLUDE FACTS RELEVANT TO RECLAMATION PRIORITY (.8); REVISE KODAK ADVERSARY COMPLAINT (.3); REVISE SEAGATE ADVERSARY COMPLAINT (.4); REVISE TOMTOM COMPLAINT (.2); PREPARE MITSUBISHI AND APEX ADVERSARY COMPLAINTS AND EXHIBITS FOR FILING (.4).
SIDHU SS	04/05/10	4.90	REVIEW DOCUMENTATION REGARDING CLAIMS OF AVERATEC/TRIGEM FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT (.7); DRAFT ADVERSARY COMPLAINT REGARDING AVERATEC CLAIMS (1.1); REVIEW DOCUMENTATION REGARDING CLAIMS OF VTECH FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT (.5); DRAFT ADVERSARY COMPLAINT REGARDING VTECH CLAIMS (.9); REVIEW AND REVISE ADVERSARY COMPLAINT REGARDING PANASONIC CLAIMS (1.4); REVISE ADVERSARY COMPLAINT REGARDING TOMTOM CLAIMS (.1); REVISE ADVERSARY COMPLAINT REGARDING SEAGATE CLAIMS (.2).
SIDHU SS	04/06/10	5.60	DRAFT ADVERSARY COMPLAINT REGARDING AVERATEC CLAIMS (.6); CONFERENCE CALL REGARDING DRAFTING OF EMERGENCY MOTION TO STAY ALL DEADLINES IN MITSUBISHI APPEAL (.2); RESEARCH APPLICABLE RULES AND APPLICATION THEREOF FOR PURPOSE OF DRAFTING SAME (2.1); DRAFT EMERGENCY MOTION TO STAY ALL DEADLINES (2.7).
SIDHU SS	04/07/10	4.60	DRAFT EMERGENCY MOTION FOR STAY OF ALL DEADLINES IN MITSUBISHI APPEAL (.4); CONFERENCE REGARDING SAME (.2); REVISE SAME TO INCLUDE SEPARATE MOTION, MEMORANDUM OF LAW, AND ORDER AND ADD ADDITIONAL ARGUMENTS TO MEMORANDUM OF LAW (1.9); RESEARCH CASE LAW REGARDING AFOREMENTIONED MOTION (1.3); DRAFT STIPULATION TO STAY ALL DEADLINES IN MITSUBISHI APPEAL (.6); DRAFT STIPULATION TO STAY ALL DEADLINES IN ONKYO APPEAL (.4); REVISE ONKYO STIPULATION TO INCLUDE OPPOSING COUNSEL'S REQUESTED CHANGES (.1).
SIDHU SS	04/12/10	1.90	CONFERENCE REGARDING PANASONIC ADVERSARY COMPLAINT REVISIONS (.3); REVISE AND UPDATE PANASONIC ADVERSARY COMPLAINT (1.4); REVISE STIPULATION AND ORDER EXTENDING DEADLINES REGARDING ONKYO APPEAL (.2).

SIDHU SS	04/15/10	3.90	RESEARCH REGARDING 58TH OMNIBUS OBJECTION AND RESPONSE TO MOTION FOR SUMMARY JUDGMENT (.9); COMPILE INDEX OF CASES AND PAGE CITATIONS FOR PURPOSES OF HEARING REGARDING SAME (.3); REVIEW AND COMPILE NOTICES OF ONKYO CLAIM TRANSFERS FOR PURPOSES OF RESPONSE TO NATIONAL UNION INFORMATION REQUEST (.1); REVIEW DOCUMENTATION REGARDING CLAIMS OF STILLWATER DESIGNS FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT (.4); DRAFT ADVERSARY COMPLAINT REGARDING STILLWATER DESIGNS CLAIMS (1.2); REVIEW DOCUMENTATION REGARDING CLAIMS OF MIO TECHNOLOGY USA FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT (.3); DRAFT ADVERSARY COMPLAINT REGARDING MIO TECHNOLOGY CLAIMS (.4); REVISE ADVERSARY COMPLAINTS REGARDING SEAGATE, PANASONIC, KODAK, VTECH, AVERATEC, AND TOMTOM CLAIMS (.3).
SIDHU SS	04/20/10	1.20	REVIEW PROPOSED REVISIONS TO ADVERSARY COMPLAINT REGARDING PANASONIC CLAIMS AND CONFER REGARDING SAME (.5); REVISE ADVERSARY COMPLAINT REGARDING PANASONIC CLAIMS (.1); RESEARCH APPLICATION OF 507(A)(5) TO EMPLOYEE CLAIMS.
SIDHU SS	04/21/10	3.60	RESEARCH APPLICATION OF SECTION 507(A)(5) TO EMPLOYEE CLAIMS AND DRAFT SUMMARY REGARDING FINDINGS (2.8); COMPILE INFORMATION REGARDING SONY CLAIMS AND TRANSFERS THERETO (.1); UPDATE ADVERSARY COMPLAINT REGARDING PANASONIC CLAIMS WITH UPDATED INFORMATION ABOUT CLAIM DISCREPANCIES (.7).
SIDHU SS	04/22/10	4.90	REVISE ADVERSARY COMPLAINT REGARDING PANASONIC CLAIMS (.2); REVIEW RECORD REGARDING ONKYO APPEAL AND DRAFT MOTION TO DISMISS, MEMORANDUM OF LAW IN SUPPORT OF, AND PROPOSED ORDER REGARDING SAME (2.5); REVIEW RECORD REGARDING APEX APPEAL AND DRAFT MOTION TO DISMISS, MEMORANDUM OF LAW IN SUPPORT OF, AND PROPOSED ORDER REGARDING SAME (1.3); REVIEW DOCUMENTATION REGARDING DISPUTE WITH SEGA OF AMERICA AND DRAFT SETTLEMENT AGREEMENT REGARDING SAME (.9).
SIDHU SS	04/23/10	4.30	REVIEW AND REVISE MOTIONS TO DISMISS, MEMORANDA OF LAW IN SUPPORT, AND PROPOSED ORDERS REGARDING APPEALS OF LG, USDR, ONKYO, AND APEX (3.7); FINALIZE SAME, COORDINATE EXHIBITS, AND PREPARE FOR FILING (.6).

38.90

Total Associate

214.30

TOTAL TIME

228.30

Circuit City Stores, Inc. (DIP)
Nonworking Travel Time

Bill Date: 05/06/10
Bill Number: 1314126

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	04/14/10	1.40	NON-WORKING TRAVEL TO RICHMOND FOR 4/15 HEARING.
GALARDI GM	04/15/10	2.05	RETURN TRAVEL FROM RICHMOND TO WILMINGTON.
GALARDI GM	04/20/10	2.10	NON-WORKING TRAVEL TO RICHMOND FOR MEETINGS WITH SAMSUNG AND CRO.
GALARDI GM	04/21/10	1.85	NON-WORKING TRAVEL FROM RICHMOND TO WILMINGTON FOLLOWING SAMSUNG MEETINGS.
GALARDI GM	04/28/10	3.80	TRAVEL TO RICHMOND FOR CC HEARING (SIGNIFICATLY DELAYED FLIGHT).
GALARDI GM	04/29/10	2.10	NON-WORKING RETURN TRAVEL FROM RICHMOND TO WILMINGTON.
		13.30	
Total Partner		13.30	
FREDERICKS IS	04/05/10	1.65	TRAVEL FROM WILMINGTON DE TO RICHMOND VA.
FREDERICKS IS	04/06/10	1.80	TRAVEL FROM RICHMOND VA TO WILMINGTON DE.
FREDERICKS IS	04/15/10	1.80	TRAVEL FROM WILMINGTON DE TO RICHMOND VA.
FREDERICKS IS	04/16/10	1.90	TRAVEL FROM RICHMOND VA TO WILMINGTON DE.
FREDERICKS IS	04/21/10	2.15	TRAVEL FROM WILMINGTON DE TO RICHMOND VA.
FREDERICKS IS	04/22/10	1.60	TRAVEL FROM RICHMOND VA TO WILMINGTON DE.
FREDERICKS IS	04/28/10	1.85	TRAVEL FROM WILMINGTON DE TO RICHMOND VA.
FREDERICKS IS	04/29/10	1.80	TRAVEL FROM RICHMOND VA TO WILMINGTON DE.
		14.55	
Total Associate		14.55	
TOTAL TIME		<u>27.85</u>	

Circuit City Stores, Inc. (DIP)
Reorganization Plan / Plan Sponsors

Bill Date: 05/06/10
Bill Number: 1314126

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	03/26/10	0.80	CALL RE: PLAN ISSUES AND NOL INTERPLAY WITH COMMITTEE (.6); FOLLOW-UP EMAILS (.2).
GALARDI GM	04/01/10	0.70	BEGIN WORKING ON PLAN MODIFICATIONS RE: VENTOUX AND INTERTAN INC. (.7).
GALARDI GM	04/05/10	0.70	REVIEW CONFIRMATION CHECKLIST AND COMMENT ON SAME.
GALARDI GM	04/06/10	0.60	DRAFT EXTENDED EMAIL TO COMMITTEE RE: OPEN PLAN ISSUES AND BOARD MEETING/PERSPECTIVE.
GALARDI GM	04/07/10	0.80	REVIEW AND COMMENT ON CONFIRMATION CLOSING CHECKLIST.
GALARDI GM	04/08/10	0.70	PREPARE FOR AND CALL WITH COMMITTEE COUNSEL RE: CONFIRMATION TASKS/ISSUES (.7).
GALARDI GM	04/12/10	0.40	WORK ON ISSUES RE: REVISIONS TO PLAN (.4).
GALARDI GM	04/13/10	0.60	BEGIN REVIEWING COMMENTS TO BYLAWS AND TRUST AGREEMENT (.6).
GALARDI GM	04/14/10	0.90	REVIEW AND COMMENT ON REVISED TRUST AGREEMENT (.9).
GALARDI GM	04/26/10	0.20	FOLLOW-UP RE: LANDLORD SETTLEMENT FOR PLAN.
GALARDI GM	04/27/10	1.40	WORK ON BYLAWS AND TRUST AGREEMENT (.9); REVIEW AND ADDRESS ISSUES RE: 3020 MOTION (.5).
GALARDI GM	04/30/10	3.60	REVIEW REVISE AND FINALIZE COMMENTS ON BYLAWS (2.2); REVIEW REVISE AND FINALIZE COMMENTS ON TRUST AGREEMENT (1.1); FOLLOW-UP RE: PLAN DOCUMENT STATUS (.3).
		11.40	
Total Partner		11.40	
BAKER SK	04/08/10	0.20	TELEPHONE CALL WITH J. STAHLER REGARDING PROPOSED PLAN OF LIQUIDATION (.2).
BAKER SK	04/29/10	0.20	TELEPHONE CALL WITH J. COHEN REGARDING CONFIRMATION HEARING (.2).
BAKER SK	04/30/10	0.10	DRAFT CORRESPONDENCE TO J. COHEN REGARDING PLAN CONFIRMATION HARING (.1).
		0.50	

FREDERICKS IS	04/02/10	3.20	REVIEW AND REVISE PROPOSED OVERSIGHT COMMITTEE BYLAWS AND DRAFT OUTLINE OF PROPOSED BYLAWS FOR UPCOMING BOARD CALL (3.2).
FREDERICKS IS	04/05/10	2.10	CONTINUE TO REVIEW AND REVISE OVERSIGHT COMMITTEE BYLAWS (2.1).
FREDERICKS IS	04/06/10	2.10	CONTINUE TO REVIEW AND REVISE PROPOSED COMMITTEE BYLAWS (2.1).
FREDERICKS IS	04/07/10	0.80	PARTICIPATE IN CONFERENCE CALL W/ COUNSEL TO THE COMMITTEE RE: PLAN ISSUES (.2); REVIEW, REVISE AND UPDATE CONFIRMATION CHECKLIST REQUESTED BY COMMITTEE (.6).
FREDERICKS IS	04/08/10	0.40	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ COUNSEL TO THE COMMITTEE RE: PLAN ISSUES (.4).
FREDERICKS IS	04/12/10	1.70	FURTHER REVIEW AND REVISE PROPOSED OVERSIGHT COMMITTEE BYLAWS AND CORRESPONDENCE RE: SAME (1.7).
FREDERICKS IS	04/13/10	2.80	REVIEW COMMENTS TO LIQUIDATING TRUST AGREEMENT AND BYLAWS, TELEPHONE CALLS AND CORRESPONDENCE RE: SAME AND REVIEW REVISED DOCUMENTS (2.1); TELEPHONE CALL W/ M. MOSIER RE: CONFIRMATION ISUES (.7).
FREDERICKS IS	04/26/10	1.40	REVIEW AND REVISE LIQUIDATING TRUST AGREEMENT AND CONFERENCE RE: SAME (1.4).
FREDERICKS IS	04/27/10	2.30	REVIEW FILE TO LOCATE CORRESPONDENCE RELATED TO LL OBJECTIONS TO THE PLAN AND CORRESPONDENCE RE: SAME (1.2); PREPARE FOR AND PARTICIPATE IN GENERAL CASE CALL W/ PSZJ AND FOLLOW-UP CALL W/ L SPARLING (1.1).
FREDERICKS IS	04/29/10	0.60	REVIEW, REVISE AND FINALIZE RESPOSNES AND ORDERS TO LG AND ONKYO RESERVE REQUESTS (.6).
FREDERICKS IS	04/30/10	3.60	REVIEW AND REVISE MULTIPLE DRAFTS OF LT AGREEMENT AND OC BYLAWS AND WORK RE: FINALIZING SAME (3.6).
		21.00	
GRANT K	04/12/10	0.40	DISCUSSIONS REGARDING PLAN MODIFICATION MOTION. (.4).
		0.40	
KUMAR JS	04/06/10	2.10	REVISING LIQUIDATING TRUST BYLAWS (2.1).
KUMAR JS	04/13/10	4.90	REVISING LIQUIDATING TRUST AGREEMENT AND BYLAWS (4.9).
KUMAR JS	04/28/10	3.20	DRAFTING RESPONSES TO LG CONFIRMATION OBJECTION AND ONKYO 3020 MOTION (3.2).

KUMAR JS	04/30/10	2.90	REVISING LIQUIDATING TRUST BYLAWS AND LIQUIDATING TRUST AGREEMENT (2.9) .
		13.10	
Total Associate		35.00	
TOTAL TIME		<u>46.40</u>	

Circuit City Stores, Inc. (DIP)
Retention / Fee Matters (SASM&F)

Bill Date: 05/06/10
Bill Number: 1314126

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	04/09/10	0.80	REVIEW SKADDEN MONTHLY FEE REQUEST.
		0.80	
Total Partner		0.80	
GRANT K	04/06/10	2.20	REVIEWED AND REVISED MARCH STATEMENT OF FEES AND EXPENSES. (2.2).
GRANT K	04/07/10	1.70	CONTINUED REVIEW AND REVISION OF MARCH STATEMENT OF FEES AND EXPENSES. (1.7).
		3.90	
LAZAROFF KA	04/08/10	0.40	ATTENTION TO ENTITIES TO BE LISTED IN DISCLOSURE DATABASE.
LAZAROFF KA	04/15/10	0.20	REVIEW AND REVISE FIFTH FEE APP ORDER.
		0.60	
Total Associate		4.50	
TOTAL TIME		<u>5.30</u>	

Circuit City Stores, Inc. (DIP)
 Retention / Fee Matters / Objections (Others)

Bill Date: 05/06/10
 Bill Number: 1314126

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	03/17/10	0.20	REVIEW AND RESPOND TO EMAILS RE: MOSIER CONSULTING AGREEMENT.
GALARDI GM	04/09/10	1.60	CALLS WITH COUNSEL FOR FTI (.6); REVIEW LETTER FROM COUNSEL TO FTI (.3); WORK ON STRATEGY RE: SAME (.4); REVIEW DRAFT MOTION RE: CLARIFICATION OF RETENTION ORDER (.3).
GALARDI GM	04/20/10	0.60	REVIEW AND ADDRESS ISSUES RE: GOWLINGS CAP (.6).
GALARDI GM	04/22/10	0.30	REVIEW AND RESPOND TO EMAILS RE: GOWLINGS.
GALARDI GM	04/23/10	0.30	EMAILS AND CALL WITH CRO RE: GOWLINGS CAP (.3).
GALARDI GM	04/26/10	0.90	CALL WITH R. PACHULSKI RE: GOWLINGS AND OTHERS MATTERS (.6); FOLLOW-UP EMAILS RE: SAME (.3).
		3.90	
Total Partner		3.90	
TOTAL TIME		<u>3.90</u>	

Circuit City Stores, Inc. (DIP)
Secured Claims

Bill Date: 05/06/10
Bill Number: 1314126

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	04/07/10	0.80	REVIEW CORRESPONDENCE FROM R. MCINTIOSH REGARDING CONSENT ORDER FOR BOND MOTIONS (.1); DRAFT CORRESPONDENCE TO M. STOVER REGARDING CONSENT ORDER FOR BOND MOTION (.1); REVISE PROPOSED SURETY BOND CONSENT ORDER (.4); TELEPHONE CALL WITH THOMSON REGARDING PROPOSED SETTLEMENT OFFER (.2).
BAKER SK	04/12/10	0.20	REVIEW CORRESPONDENCE REGARDING BOND CANCELLATION MOTION (.2).
BAKER SK	04/19/10	0.30	REVIEW CORRESPONDENCE FROM M. STOVER REGARDING CANCELLATION OF BONDS (.3).
BAKER SK	04/29/10	1.80	DRAFT BOND CANCELLATION NOTICE (1.8).
BAKER SK	04/30/10	0.80	REVISE AND PREPARE NOTICE OF BOND CANCELLATION FOR FILING (.6); DRAFT CORRESPONDENCE TO M. STOVER REGARDING BOND CANCELLATION (.2).
		3.90	
Total Associate		3.90	
TOTAL TIME		<u>3.90</u>	

Circuit City Stores, Inc. (DIP)
Tax Matters

Bill Date: 05/06/10
Bill Number: 1314126

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	04/13/10	2.00	LIST AND REVIEW ALTERNATIVE STRATEGIES FOR RESPONDING TO TECHNICAL ADVICE ISSUED BY IRS NATIONAL OFFICE (.8); REVIEW AUTHORITIES CITED IN IRS TAM (.5); TELEPHONE CONFERENCE WITH J. MCDONALD AND C. CONJURA RE: IRS TECHNICAL ADVICE (.7).
BREWSTER JJ	04/14/10	3.00	E-MAIL CORRESPONDENCE WITH J. MCDONALD RE: NEXT STEPS IN IRS AUDIT (.30); E-MAIL CORRESPONDENCE WITH BANKRUPTCY LAWYERS RE: STATUS OF TAX ISSUES AND IRS AUDITS (.20); REVIEW IRS PROPOSED ADJUSTMENTS AND EXPLANATIONS FOR 2005 AND 2006 TAX YEARS AND SPREADSHEETS SHOWING EFFECT ON TAX LIABILITIES (2.50).
BREWSTER JJ	04/15/10	0.80	CONFER WITH C. CONJURA RE: PLR AND STRATEGY (.30); CONFER WITH D. ROBISON RE: STRATEGY FOR RESOLUTION WITH IRS APPEALS (.50).
BREWSTER JJ	04/19/10	2.80	REVIEW REVISED PORPOSED ADJUSTMENTS BY IRS AND PROPOSED RESPONSES (2.3); TELEPHONE CONFERENCE WITH J. MCDONALD RE: SAME (.5).
BREWSTER JJ	04/20/10	0.40	REVIEW LANGUAGE FOR IRS RESOLUTION OF TAX ISSUES.
BREWSTER JJ	04/21/10	0.40	CONFER WITH J. MARSTON AND F. GOLDBERG RE: TAX ISSUES; E-MAIL CORRESPONDENCE SUMMARY.
BREWSTER JJ	04/22/10	1.20	CONFER WITH D. ROBISON RE: LANGUAGE FOR SETTLEMENT AGREEMENT WITH IRS; REVIEW AND REVISE SAME (.50); REVIEW REVISED SETTLEMENT LANGUAGE (.70).
BREWSTER JJ	04/27/10	0.90	REVIEW COMMENTS FROM J. MCDONALD RE: RESPONSE TO IRS PROPOSED ADJUSTMENT (.3); E-MAIL CORRESPONDENCE RE: PROPOSED RESPONSE (.3); DRAFT EXAMPLE ILLUSTRATING PROPOSED COMMENTS (.3).
BREWSTER JJ	04/29/10	0.70	TELEPHONE CONFERENCE WITH J. MCDONALD RE: IRS ADMINISTRATION APPEALS REQUIREMENTS.
BREWSTER JJ	04/30/10	0.80	REVIEW RESPONSES TO IRS PROPOSED ADJUSTMENTS.
		13.00	
GALARDI GM	03/25/10	0.40	CALL WITH S. TOMILSON RE: TAX REFUNDS AND OTHER ISSUES (.4).
GALARDI GM	04/01/10	0.60	REVIEW EMAILS AND HAVE CALL RE: LIQUIDATING TRUST TAX ISSUES (.6).

GALARDI GM	04/06/10	1.70	INITIAL REVIEW OF TAX CLAIM SUMMARY JUDGMENT BRIEF ON THRESHOLD ISSUES (.4); REVIEW AND REVISE SUMMARY JUDGMENT BRIEF ON NYS TAX CLAIMS (1.3).
GALARDI GM	04/12/10	0.40	EMAILS AND CALLS RE: NOL ISSUE.
GALARDI GM	04/15/10	0.60	CALL WITH J. MACDONALD AND CROWE RE: TAX ISSUES.
GALARDI GM	04/22/10	0.30	FOLLOW-UP RE: NOL ISSUE.
GALARDI GM	04/29/10	0.20	EMAILS RE: TAX STATUS AND STRATEGY.
		4.20	
LEVY DF	04/01/10	2.80	ANALYSIS OF IMPACT OF MODIFIED CANADIAN STRUCTURE ON US TAX EXPOSURE OF CIRCUIT CITY AND LIQUIDATING TRUST, AND RESEARCH REGARDING SAME. (0.8) CONFERENCE WITH PRICEWATERHOUSE COOPER, ERNST & YOUNG, AND CIRCUIT CITY TEAMS REGARDING CANADIAN RESTRUCTURING ISSUES AND IMPACT ON US TAX EXPOSURE AND DEVELOP STRUCTURES TO MITIGATE EXPOSURE. (0.8) CONFERENCE REGARDING US TAX AND STRUCTURING ISSUES. (0.4) DRAFT AND EDIT LIQUIDATING TRUST AGREEMENT, LIQUIDATING TRUST BYLAWS, AND PLAN DISCLOSURE DOCUMENT (0.8).
LEVY DF	04/02/10	1.80	DRAFT AND EDIT LIQUIDATING TRUST AGREEMENT AND BYLAWS. (0.8) EDIT AND DRAFT MEMO REGARDING NATURE OF LIQUIDATING TRUST AND EFFECT OF LIQUIDATING TRUST CLASSIFICATION ON CANADIAN WITHHOLDING RULING. (0.7) DRAFT DESCRIPTION OF ALTERNATE STRUCTURE AND CONFERENCE WITH ERNST & YOUNG AND SKADDEN TEAM REGARDING SAME. (0.3).
LEVY DF	04/06/10	2.10	DRAFT AND EDIT CANADIAN RULING AND MEMO REGARDING SAME. (0.8) CONFERENCE REGARDING CANADIAN RULING AND RELATED ISSUES. (0.6) DRAFT AND EDIT LIQUIDATING TRUST AGREEMENT. (0.4) CONFERENCE REGARDING IMPACT OF CANADIAN STRUCTURE ON HOLDERS OF LIQUIDATING TRUST INSTRUMENTS. (0.3).
LEVY DF	04/08/10	0.70	ANALYSIS OF AND CONFERENCE REGARDING CANADIAN CASH REPATRIATION ISSUES AND LIQUIDATING TRUST ISSUES.
LEVY DF	04/16/10	0.60	CONFERENCE REGARDING LIQUIDATING TRUSTEE STRUCTURING AND TAX TREATMENT POST EXIT.
		8.00	
Total Partner		25.20	
BAKER SK	04/22/10	0.20	TELEPHONE CALL WITH TUSCALOOSA TAX AUTHORITIES (.2).

0.20

BOMBICK MA	04/09/10	2.10	REVIEW AND REVISE DOCUMENT CHECKLIST RE REORGANIZATION FOR TAX ISSUES (2.1).
BOMBICK MA	04/12/10	1.40	REVIEW AND EDIT DISSOLUTION DOCUMENTS FOR TAX ISSUES.
BOMBICK MA	04/13/10	0.60	REVISE DISSOLUTION DOCUMENTS FOR TAX ISSUES.
BOMBICK MA	04/15/10	1.20	DRAFT RESOLUTIONS RE SHARE TRANSFER FOR TAX ISSUES.
BOMBICK MA	04/21/10	0.10	REVISE RESOLUTIONS RE SHARE TRANSFER FOR TAX ISSUES.

5.40

BUGAY JJ	04/13/10	0.40	VARIOUS COMMUNICATIONS RE: FACTS REQUIRED TO COMPLETE CALIFORNIA AND VIRGINIA TAX OBJECTIONS (.4).
BUGAY JJ	04/15/10	3.10	RESEARCH ADDITIONAL ISSUES RE: VIRGINIA TAX OBJECTION (1.8); REVISE OBJECTION RE: SAME (1.3).
BUGAY JJ	04/19/10	0.70	REVIEW, ANALYZE AND DRAFT VARIOUS COMMUNICATIONS W/ COMPANY RE: CALIFORNIA TAX OBJECTION (.7).
BUGAY JJ	04/20/10	0.70	VARIOUS COMMUNICATIONS W/ COMPANY RE: CALIFORNIA TAX OBJECTION FACTS (.4); REVIEW MATERIALS RE: SAME (.3).
BUGAY JJ	04/21/10	7.20	CONTINUE TO RESEARCH AND REVISE VIRGINIA TAX OBJECTION (6.9); COMMUNICATIONS W/ COMPANY RE: CALIFORNIA TAX OBJECTION (.3).
BUGAY JJ	04/22/10	3.20	CONTINUE TO RESEARCH AND REVISE VIRGINIA TAX OBJECTION (3.2).
BUGAY JJ	04/26/10	1.60	REVISE CALIFORNIA TAX OBJECTION.
BUGAY JJ	04/27/10	0.40	DRAFT FURTHER REVISIONS TO VIRGINIA TAX OBJECTION (.3); DRAFT E-MAIL TO COMPANY RE: CALIFORNIA TAX OBJECTION QUESTIONS (.1).

17.30

FREDERICKS IS	04/01/10	3.70	TELEPHONE CALL W/ PWC RE: CANADIAN TAX MATTERS AND REVIEW MULTIPLE DOCUMENTS PROVIDED BY PWC RELATED TO CRA RULING REQUEST (1.2); REVIEW AND REVISE GOWLINGS MEMO AND CORRESPONDENCE RE: SAME (2.5).
FREDERICKS IS	04/02/10	2.50	REVIEW G. GALARDI'S QUESTIONS/COMMENTS TO GOWLINGS MEMO AND UPDATE SAME (1.7) AND MULTIPLE TELEPHONE CALLS AND CORRESPONDENCE RE: SAME (.8).

FREDERICKS IS	04/05/10	2.20	PARTICIPATE IN CONFERENCE CALL W/ US AND CANADIAN PARTIES IN INTEREST (.5); REVIEW PWC'S COMMENTS TO GOWLINGS MEMO AND PARTICIPATE IN CONFERENCE CALL W/ DEBTORS' US AND CANADIAN PROFESSIONALS TO REVIEW COMMENTS TO GOWLINGS MEMO (.9); REVIEW OSLER'S COMMENTS TO GOWLINGS MEMO AND REVISE GOWLINGS MEMO FOR FINAL REVIEW (.8).
FREDERICKS IS	04/06/10	0.80	REVIEW REVISED AND FINAL VERSION OF DEBTORS' REVISED GOWLINGS MEMO AND PARTICIPATE IN CONFERENCE CALL WITH US AND CANADIAN PARTIES IN INTEREST (.8).
FREDERICKS IS	04/07/10	1.20	REVIEW REVISED MEMORANDUM RE: CRA RULING AND PARTICIPATE IN CONFERENCE CALL W/ CANADIAN PROFESSIONALS RE: SAME (1.2).
FREDERICKS IS	04/08/10	0.60	REVIEW AMALGAMATION CLOSING CHECKLIST AND TELEPHONE CALL RE: SAME (.6).
FREDERICKS IS	04/09/10	1.50	REVIEW CANADIAN PROPOSED CHECKLIST AND CONFERENCE RE: SAME AND NECESSARY DOCUMENTS TO CONSUMATE THE US TRANSACTIONS NECESSARY TO COMPLETE THE AMALGAMATION (.8); REVIEW AND REVISE GERSHIEM AFFIDAVIT REQUESTED BY MONITOR (.7).
FREDERICKS IS	04/12/10	0.50	CONFERENCE CALL W/ ALL CANADIAN AND US PROFESSIONALS RE: CANADIAN UPDATE (.3); TELEPHONE CALL TO L. SPARLING RE: ISSUES RELATED TO CRA REVENUE RULING (.2).
FREDERICKS IS	04/15/10	1.20	PARTICIPATE IN CONFERENCE CALL W/ CANADIAN ADVISORS RE: FRENCH TAXES (1.2).
FREDERICKS IS	04/16/10	2.40	PARTICIPATE IN MULTIPLE CONFERENCE CALLS RE: FRENCH TAX ISSUES (2.4).
FREDERICKS IS	04/19/10	1.90	PARTICIPATE IN CONFERENCE CALL W/ A. SIEGEL AND K. BRADSHAW RE: UPDATE ON CANADIAN AND FRENCH TAX ISSUES (.8); PARTICIPATE IN WEEKLY CANADIAN STATUS CALL W/ US AND CANADIAN PROFESSIONALS AND FOLLOW-UP TELEPHONE CALL RE: SAME (1.1).
FREDERICKS IS	04/26/10	1.10	REVIEW AND CONSIDER MEMO RELATED TO FRENCH TAX ISSUES (.8); PARTICIPATE IN WEEKLY CONFERENCE CALL RE: CANADIAN TAX ISSUES (.3).
FREDERICKS IS	04/27/10	0.80	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ CANADIAN AND US PROFESSIONALS RE: GOING FORWARD STRATEGY (.8).
20.40			
LIBERI JM	04/07/10	1.70	REVIEW TAX CLAIMS AND DOCUMENTS FROM TAX PROFESSIONALS RE: POTENTIAL GROUNDS FOR OBJECTION (1.7).

LIBERI JM	04/13/10	0.70	REVIEW COMMUNICATIONS AND DOCUMENTS RE: VIRGINIA AND CALIFORNIA TAX CLAIM ISSUES (0.7).
LIBERI JM	04/19/10	0.80	REVIEW COMMUNICATIONS WITH TAX PROFESSIONALS AND RELATED DOCUMENTS RE: POTENTIAL OBJECTIONS TO TAX CLAIMS (0.8).
LIBERI JM	04/20/10	0.50	REVIEW DRAFT SETTLEMENT AGREEMENT RE: SOUTH CAROLINA TAX AUTHORITY (0.5).
LIBERI JM	04/21/10	1.40	REVIEW AND REVISE DRAFT SETTLEMENT AGREEMENT RE: TAXING AUTHORITY (1.4).
LIBERI JM	04/26/10	1.60	RREVIEW TAX CLAIMS AND POTENTIAL GROUNDS FOR OBJECTION (0.7); REVIEW COMMUNICATIONS WITH TAXING AUTHORITIES RE: POTENTIAL SETTYLEMENTS (0.3); REVIEW COMMUNICATIONS AND DOCUMENTS FROM TAX PROFESSIONALS RE: TAX ISSUES (0.6).
LIBERI JM	04/29/10	2.30	REVIEW CLAIMS AND RELATED INFORMATION RE: MASSACHUSETTS TAXING AUTHORITY (0.8); REVIEW TAX PROFESSIONALS' INFORMATION RE: TAXING AUTHORITY CLAIMS AND POTENTIAL OBJECTION (0.7); REVIEW AND REVISE DRAFT OBJECTION TO TAXING AUTHORITY CLAIMS (0.8).
9.00			
MARSTON JP	04/14/10	3.10	REVIEW IRS DOCUMENTS (2.0); DISCUSS CASE WITH OTHERS (1.1).
MARSTON JP	04/15/10	2.10	REVIEW MATERAIALS (1.8); AND CALL CLIENT (.3).
MARSTON JP	04/16/10	0.50	CALL TO J. MCDONALD (.2); CORRESPONDENCE WITH OTHERS (.3).
MARSTON JP	04/20/10	0.90	REVIEW AND DRAFT CORRESPONDENCE (.9).
MARSTON JP	04/22/10	0.50	CORRESPOND WITH OTHERS.
MARSTON JP	04/28/10	0.50	REVIEW CORRESPONDENCE.
7.60			
SIDHU SS	03/24/10	1.90	REVIEW DOCUMENTATION UNDERLYING NEW JERSEY TAX CLAIMS FOR PURPOSES OF DRAFTING OBJECTION THERETO (.4); RESEARCH NEW JERSEY TAX CLAIM OBJECTION (.2); DRAFT OBJECTION TO NEW JERSEY TAX CLAIMS (1.3).
SIDHU SS	03/25/10	1.20	DRAFT OBJECTION TO NEW JERSEY TAX CLAIMS.
SIDHU SS	03/26/10	1.80	RESEARCH NEW JERSEY TAX LAW FOR PURPOSES OF DRAFTING OBJECTION TO NEW JERSEY TAX CLAIMS (1.2); REVIEW NEW JERSEY TAX CLAIM SUPPORTING FILES AND DOCUMENTATIONS FOR PURPOSES OF DRAFTING OBJECTION TO NEW JERSEY TAX CLAIMS (.6).

SIDHU SS	04/01/10	2.90	REVIEW REVISED MEMO FROM PRICEWATERHOUSECOOPERS REGARDING NEW JERSEY TAX CLAIM OBJECTIONS FOR PURPOSES OF DRAFTING NEW JERSEY TAX CLAIM OBJECTION (.3); RESEARCH NEW JERSEY TAX LAW FOR PURPOSES OF SAME (.5); REVIEW DOCUMENTATION SUPPORTING NEW JERSEY TAX CLAIMS FOR PURPOSES OF DRAFTING SAME (.7); RESEARCH APPLICABLE IRS REGULATIONS FOR PURPOSES OF SAME (.6); DRAFT NEW JERSEY TAX OBJECTION (.8).
SIDHU SS	04/05/10	1.30	REVIEW ADDITIONAL DOCUMENTATION REGARDING NEW JERSEY TAX CLAIMS PROVIDED BY PRICEWATERHOUSECOOPERS (.4); DRAFT OBJECTION REGARDING NEW JERSEY TAX CLAIMS (.8); RESEARCH LEGISLATIVE HISTORY REGARDING APPLICABLE NEW JERSEY LAW FOR PURPOSES OF DRAFTING SAME (.1).
SIDHU SS	04/06/10	1.80	DRAFT OBJECTION TO NEW JERSEY TAX CLAIM (1.4); RESEARCH APPLICATION OF IRS GUIDELINES FOR PURPOSES OF SAME (.3); CONFER WITH PRICEWATERHOUSECOOPERS REGARDING ARGUMENTS TO BE MADE IN SAME (.1).
SIDHU SS	04/09/10	0.30	CONFERENCE WITH PRICEWATERHOUSECOOPERS REGARDING REVISIONS TO NJ TAX OBJECTIONS (.3).
SIDHU SS	04/20/10	1.20	DRAFT SETTLEMENT AGREEMENT REGARDING CLAIMS OF SOUTH CAROLINA DEPARTMENT OF REVENUE.
SIDHU SS	04/21/10	0.80	REVISE SETTLEMENT AGREEMENT REGARDING SOUTH CAROLINA TAX CLAIMS (.8).
		13.20	
VINE J	04/15/10	0.40	REVISE NY TAX OBJECTION (.4).
VINE J	04/19/10	0.10	REVISE NY TAX OBJ (.1).
VINE J	04/28/10	2.70	REVISE MASS. CLAIMS OBJ. (2.7).
		3.20	
Total Associate		76.30	
TOTAL TIME		<u>101.50</u>	

Circuit City Stores, Inc. (DIP)
 Utilities

Bill Date: 05/06/10
 Bill Number: 1314126

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	04/06/10	1.60	REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCES (.7); TELEPHONE CALL WITH H. FERGUSON AND K. BARKSDALE REGARDING LENOVO STIPULATIONS (.2); REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCES (.7).
BAKER SK	04/12/10	0.40	REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCES (.4).
BAKER SK	04/19/10	0.60	REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCE (.6).
BAKER SK	04/22/10	4.90	TELEPHONE CALL REGARDING CENTERPOINT ENERGY ACCOUNT (.2); REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCES (.5); DRAFT ARCHOS SETTLEMENT AGREEMENT (4.2).
BAKER SK	04/27/10	0.40	REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCES (.4).
		7.90	
Total Associate		7.90	
TOTAL TIME		<u>7.90</u>	
CLIENT TOTAL		<u>1,217.05</u>	